

PROPOSED RESOLUTION

Resolution W-5144
WD

Agenda ID # 15841 (Rev. 1)
Item #9

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

WATER DIVISION

RESOLUTION W-5144
August 10, 2017

RESOLUTION

(RES. W-5144) WEIMAR WATER COMPANY (WWC). ORDER AUTHORIZING A GENERAL RATE INCREASE PRODUCING ADDITIONAL ANNUAL REVENUES OF \$137,039 OR 20.93% FOR TEST YEAR 2017, \$7,631 OR 0.96% FOR ESCALATION YEAR 2018, AND \$9,952 OR 1.24% FOR ESCALATION YEAR 2019 TO BE PAID FOR BY THE RATEPAYERS.

By Advice Letter 58-WA filed on March 08, 2017.

SUMMARY

By Advice Letter (AL) 58-WA, filed on March 8, 2017¹, Weimar Water Company (WWC) requests authority to increase rates for water service to produce additional annual revenues of \$111,343 or 17.01%² above current authorized revenues to recover increased operating expenses and earn a Rate of Return (ROR) of 10.50% on its plant investment. WWC requests that the rate increase be spread over three years.

This resolution grants WWC, a general rate increase producing additional annual revenues of \$137,039, or 20.93%, over authorized revenues for Test Year (TY) 2017, \$7,631 or 0.96% for escalation year 2018 and \$9,952, or 1.24% for escalation year 2019. The corresponding ROR will be 10.50%, 10.50% and 10.49% on rate bases of \$1,918,371, \$1,919,010 and \$1,919,853, respectively. As discussed below, the staff-recommended

¹ AL 58-W was filed on December 29, 2016 and was supplemented by AL 58-WA on March 8, 2017.

² Utility request in Advice Letter 58-WA is for a Revenue Requirement of \$766,078 for Test Year 2017. This is \$111,343 or 17.01% above authorized revenue of \$654,564 for 207 at present rates.

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revenue increase exceeds WWC's request due to differences in expenses including income taxes.

BACKGROUND

WWC is a Class C Water Company³ that is located approximately 10 miles northeast of Auburn, Placer County in the town of Weimar.⁴ Water is conveyed from Drum Forebay through Placer County Water Agency's Boardman Canal to WWC's water treatment plant. WWC currently provides water service to 605 customers comprised of 548 Metered Service and 57 Flat Rate Service customers. The metered customers include 538 residential customers, nine commercial customers and Midway Heights County Water District (MHCWD), which is a Public Authority. MHCWD purchases potable treated water from WWC, stores it in its own storage facilities and resells the same to its customers using its own distribution system. Because of this arrangement, MHCWD is able to purchase water using a much smaller sized meter than would be required for normal demand.⁵ WWC has three other customers who use 2- inch meters but has been billing two of those at a lower 1-inch meter rate.⁶ WWC's flat rate customers purchase untreated surface water for irrigation purposes.

WWC is requesting authority under Section VI of General Order (G.O.) 96-A and Section 454 of the Public Utilities Code to increase rates for water service by \$111,343 or 17.01% over currently authorized revenues,⁷ spread over three years starting in TY 2017. The Rate of Return (ROR) requested is 10.50%. The proposed changes in rates are necessary to offset increased operating expenses and to provide an adequate ROR.

³ Class C utilities have between 501 and 2,000 service connections.

⁴ WWC's service territory includes Sleepy Hollow Acres, and vicinity, located approximately two miles north of Weimar, Placer County. The unincorporated area including the Frey Subdivision, and vicinity located near Weimar, Placer County. Weimar Institute, Timberhills Mutual Water Company, and Midway Heights County Water District.

⁵ MHCWD purchases water through a 2-nch meter. WWC has indicated that MHCWD would require approximately a 6-inch meter if it did not have its own storage facilities.

⁶ Customers with 2-inch meters who are billed at 1-inch meter rates are: Placer Hills School and Bob Arabian - Trailer Park. The third customer, Weimar Institute, is billed at the 2-inch meter rates.

⁷ See foot note 2

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WWC's last general rate increase was granted on May 6, 2004 by Resolution W-4473, which authorized a general rate increase of \$ 143,541 or 63.00% and a rate of return of 12.76%. That rate increase was followed by Consumer Price Index (CPI-U) increases of 3.3% in 2004; 3.4% in 2006 (by AL No. 46-W); 2.7% in 2009 (by AL No. 51-W); 1.5% in 2010 (by AL No. 54-W); 3.0% in 2011 (by AL No. 55-W); and, 2.1% in 2017 (by AL 60-W). In addition, a Rate Base Offset of \$131,451 or 33.14% was authorized in 2007. A CPI-U request for 2012, requested in AL 56-W was rejected by Water Division (WD) because it did not apply the requested rate increase to the service charge only as directed by Resolution W-4473.

NOTICE AND PUBLIC MEETING

In accordance with GO 96-B, General Rule 4.3 and 7.2 and Water Industry Rule 4.1, a copy of AL No. 58-W was served to adjacent utilities and persons on the general service list. WWC mailed a notice of the proposed rate increase to each customer on March 16, 2017. No protests were received in response to the proposed rate increase.

An informal public meeting was held on April 18, 2017 at Weimar Hills School, Weimar, CA, with 11 individuals in attendance, including three from MHCWD, which is WWC's largest customer. During the meeting, the WD Staff representative explained the Commission's rate-setting procedures for Class C water Utilities while WWC's representatives explained the reasons for the rate increase.

The attendees were generally satisfied with the quality of water service but expressed concerns regarding the magnitude of the requested rate increase. Representatives from MHCWD indicated that too much of the fixed charges were being included in the proposed quantity rates. This resolution addresses the concerns expressed by the attendees.

DISCUSSION

Staff visited WWC's facilities and inspected the utility plant and distribution system. Staff also reviewed utility records including system repair and leak reports, quality of service reports, customer complaint logs, and representative invoices from affiliated companies. Staff also held discussions with utility operations staff. Staff review indicated that the utility responds to customer complaints and performs repairs in a timely manner. The utility operations are run satisfactorily.

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Affiliate transactions

WWC contracts with two affiliated companies, Hydros Engineering (Hydros) and Triton Construction Services (Triton), for running its day to day operations. The Companies are considered as affiliated because of stock ownership cross over with WWC owners. Hydros provides management, administration, and maintenance services for WWC. Triton provides assistance on an “as needed” basis for construction related services including leak detection and repairs on WWC’s system. WWC asserts that this arrangement is more efficient than hiring its own staff and keeps operating expenses low.

Hydros bills WWC for services rendered at rates contained in its contract. Each invoice is backed by detailed descriptions of work done in categories corresponding to WWC’s regulatory system of accounts. A review of Hydros’ invoices by Water Division Staff (Staff) indicated that some billed items lacked detailed descriptions of the actual work performed. Upon further review, during a field visit, staff determined that the work products backing a representative sample of the invoices were adequate. Staff accepted the billed amount as appropriate. At Staff’s suggestion, Hydros has modified its contract and billing system to include detailed explanations of the tasks performed and billed to WWC going forward. Staff is satisfied with these changes. For Triton, all charges were based on an hourly rate that included a profit margin but without a formal contract for services. WWC has now negotiated a formal contract with Triton that describes, in detail, the work performed and rates charged to WWC.

Staff compared the billing rates of Hydros and Triton charged to WWC with rates billed to other clients for similar services and found that the rates charged were lower for WWC than those charged to the other clients. Staff is satisfied that the rates charged by the two affiliated companies from WWC are reasonable and the current working arrangements are appropriate.

Summary of Earnings

A summary of earnings (SOE) for TY 2017 and escalation years 2018 and 2019 are shown in Appendix A. The SOE provides estimates for operating revenues, operating expenses, and rate base, at both present and proposed rates for WWC. The recommended rates are shown in Appendix B and adopted quantities are shown in Appendix C. A comparison of rates for General Metered Service, Monthly Flat Rate Service and a comparison of monthly customer bills is shown in Appendix D.

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Expenses

Staff reviewed WWC's operating revenues and expenses including: purchased power, purchased water, other volume related expenses, materials, contract work, other plant maintenance, transportation expenses, office supplies and expenses, professional services, insurance, regulatory commission expenses, depreciation, and taxes and general expenses. There were no separate charges for employee benefits as those are included in WWC's affiliated company's rates. Staff verified the operating expenses by reviewing supporting documents and recommended the amounts that were deemed reasonable and prudent. Where Staff's reviews agreed with WWC's requests they have been accepted by Staff. Significant differences between Staff's and WWC are discussed below.

WWC estimated operating expenses for 2017 by taking the average of recorded operating expenses for 2014, 2015 and 2016. The exception was transportation expenses which were based on estimates of actual expenses. Staff agrees with WWC's operating expenses for TY 2017. For escalation years 2018 and 2019, Staff's operating expenses were different from WWC's because Staff used WD's approved escalation factors rather than 1.7% used by WWC.^{8 9} Based on this, WWC's total proposed operating expenses for TY 2017 and escalation years 2018, and 2019 are \$353,757, \$361,208 and \$369,469 respectively while Staff's amounts are \$353,757, \$361,421 and \$371,539.

Some other expenses that were different include: Depreciation expenses and State and Federal taxes. For Depreciation expenses, WWC proposed \$66,479 while Staff recommended \$67,544. The difference is due to erroneous entries for plant additions that were corrected by staff. For State and Federal Taxes, WWC estimated \$17,768 and \$91,963 respectively for all three years while Staff proposed State taxes of \$35,738; \$35,735 and \$35,717; and Federal taxes of: \$101,380, \$101,369 and \$101,311 for TY 2017 and escalation years 2018 and 2019. Staff recommended income taxes exceed those for WWC because of use of correct tax rates to net income that is different for each of the three years.

⁸ "Office of Ratepayer Advocates: Estimate of Non-Labor and Wage escalation rates for 2017 through 2021 from the March 2017 HIS Global Insight US Economic Outlook", Memo From M. Kanter, ORA Energy Cost of Service & Natural Gas Branch and M. Conklin, ORA Water Branch to Lisa Bilir, Acting Program Manager, ORA; R. Kahlon, Director, Water Division, Dated March 15, 2017.

⁹ "ORA March 2017 Summary of Compensation Per Hour", Memo From M. Kanter, ORA Energy Cost of Service & Natural Gas Branch and M. Conklin, ORA Water Branch to Lisa Bilir, Acting Program Manager, ORA; R. Kahlon, Director, Water Division, Dated March 15, 2017.

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For TY 2017, and escalation Years 2018, and 2019, WWC's total deductions were \$561,803, \$569,254 and \$577,515; and net income was \$204,275, \$211,824 and \$203,863. This compares with Staff's proposed total deductions of \$590,256, \$597,905 and \$607,948; and, net income of \$201,518, \$201,500 and \$201,410.

For TY 2017 and escalation years 2018 and 2019, the rate base proposed by WWC \$1,945,697. This compares with Staff's proposed rate base of \$1,918,371, \$1,919,010 and \$1,919,853 respectively. The difference is due to depreciation expenses and working cash.

In summary, there was a difference between WWC's and Staff's operating expenses because of the use of different escalation factors, depreciation expenses, State and Federal Taxes, net revenues, working cash and rate base.

Revenue

WWC charged 2 commercial customers 1 – inch rather than 2 inch - meter rates because it believed that the rates adopted in the last GRC were developed to satisfy concerns of MHCWD and using those rates would be a hardship for those two customers.^{10 11}

Based on currently authorized rates and after correcting for the number of customers, WWC's operating revenue at proposed rates for TY 2017 are \$766,078 which is an increase of \$111,343 or, 17.01% over authorized present revenues. For escalation years 2018 and 2019, WWC's proposed revenues are \$781,078 and \$781,378. The net income for TY 2017 and escalation years 2018 and 2019 will be \$204,275, \$211,824 and \$203,863 while the ROR will be 10.5%, 10.89% and 10.48% respectively.

Staff estimated operating revenues for TY 2017 at present and proposed rates are \$654,735 and \$791,774 with a ROR/ROM of 7.40%/29.94% and 10.50%/42.77%, respectively. The proposed revenues translate to an increase of \$137,039 or, 20.93% over present rates. For

¹⁰ Current Tariff rates for Service Charge for a 1-inch and 2-inch meters are \$240.21 and \$1,728.46 respectively.

¹¹ In an e-mail from Frank Brommenschenkel to Ravi Kumra, dated April 29, 2017, it is stated that:

“Some 2” meters have been billed a 1” meters because of the last rate structure that had monthly rate so high to satisfy the concerns of Midway Heights District, that made no sense. I do not think it was in their best interest nor these other customers....”

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escalation years 2018 and 2019, proposed revenues are \$799,405 and \$809,358. The net income and ROR for TY 2017 and escalation years 2018 and 2019 will be \$201,518, \$201,500 and \$201,410 and the ROR's will be 10.50%, 10.50% and 10.49% respectively.

Revenue Requirements

Decision (D.) 92-03-093, Ordering Paragraph 8, requires that, for Class C and D water Utilities, the ROR and ROM methods should be used to calculate the utility's rates and revenue requirements.¹² The method that produces the higher Revenue Requirement should be recommended. The recommended ROR and ROM for Class C water Utilities is between 10.00% and 11.00% and 22.78% respectively for 2017.¹³ Staff recommends a ROR of 10.5% as discussed below.

WWC's proposed revenue requirements for TY 2017 and escalation years 2018 and 2019 are \$766,078, \$781,078 and \$781,378 and the ROR's are 10.50%, 10.89% and 10.48% respectively. This compares with Staff's recommended revenue requirements of \$791,774, \$799,405 and \$809,358 with corresponding ROR's of 10.50%, 10.50% and 10.49%. Compared with this, for TY 2017, the revenue requirement using the recommended ROM of 22.78% is \$586,808. Since the ROR method produces a higher revenue requirement, Staff recommends Revenue Requirements based on the ROR method. The revenue requirements recommended by staff exceed WWC's requested amounts by \$25,696¹⁴, \$18,327¹⁵ and \$27,980¹⁶ respectively. This is justified because it provides the utility a ROR

¹² The revenue requirement and rates under the ROR method are based on the company's rate base while under the ROM method, the revenue requirement is based on the company's overall expenses which include operating and maintenance and depreciation expenses, income and other taxes, and an operating margin percentage.

¹³ Division of Water and Audits' February 24, 2017 memorandum on the recommended Rates of Return and Rates of Margin for Class C and D Water Utilities: <http://www.cpuc.ca.gov/General.aspx?id=1404>

¹⁴ Revenue requirement proposed by staff for TY 2017: \$791,774 less WWC requested \$766,078 = \$25,696.

¹⁵ Revenue requirement proposed by staff for escalation year 2018: \$799,405 less WWC requested \$781,078 = \$18,327.

¹⁶ Revenue requirement proposed by staff for escalation year 2019: \$809,358 less WWC requested \$781,378 = \$27,980.

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of 10.50% which is based on the recommended ROR for Class C water utilities and the quality of service provided to its customers.

Rate Design

WWC requests an allocation of 55% of fixed costs to service rates in its general metered rate schedule. This is a deviation from WD's Standard Practices of allocating 65% of fixed costs to service rates with the remaining 35% allocated to quantity rates for Class C Water Utilities.¹⁷ The impact of this deviation will be to increase the water bills for MHCWD customers because of higher charges for water consumption. However, MHCWD has indicated that it does not oppose the recommended allocation of fixed costs in service rates.¹⁸ Staff agrees with WWC's recommendations regarding allocation of fixed costs to service rates as staff calculated the potential customer impacts on average bills using the standard rate design with an allocation of 65% of fixed costs to service rates vs. the proposed 55%. The proposed allocation aids in mitigating the rate increase for Weimar's customers as well. See Appendix B for recommended rates.

CPI-U rate increases for escalation years 2018 and 2019

WWC may not file for a CPI-U increase for escalation years 2018 and 2019 pursuant to Decision (D) 92-03-093, Ordering Paragraph Number 1¹⁹ and directions given to utilities by the Water Division²⁰. The utility is aware of this limitation.²¹

¹⁷ Per Standard Practice U-3-SM, Section 44, 65% of fixed costs are used for service costs with the remaining included in the quantity charge for Class C water companies.

¹⁸ e-mail from Jason Tiffany, General Manager, MHCWD to Ravi Kumra, Senior Engineer, Water Division, dated May 31, 2017.

¹⁹ Decision (D.) 92-03-093, Ordering Paragraph Number 1 states:

1. A Class C or Class D water utility that is not now earning the rate of return authorized in its most recent rate case and is not now subject to test year, attrition year or other general rate increase is authorized to file once each year by advice letter for a rate increase based on the most recent year-end increase in the Consumer Price Index for All Urban Consumers (CPI-U) announced by the Bureau of Labor Statistics of the U. S. Department of Labor. No CPI-U increase will be granted if projected revenues from the increase exceeds the rate of return authorized in a utility's most recent rate case. ... [Emphasis added].

²⁰ Memorandum from the Director, Water Division to all Class B, C, and D Water and Sewer Utilities, dated February 3, 2017, states in relevant part:

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Comparison of water bills

To ascertain reasonableness of proposed rates, staff compared WWC's average customer bill for TY 2017 with projected customer bills from water service districts in its vicinity at current rates. Water service districts, in the proximity of WWC are: Christian Valley CSD, Meadow Vista CWD, Foothill PUD and PCWA with 610, 1,400, 1,800 and over 20,000 customers respectively. Staff determined that the monthly water bill for a typical customer, consuming 10 units of water ²²and using a 5/8 x 3/4 inch meter, will range from \$49.63 to \$94.03 ²³ at current rates. This compares with an average WWC customer bill of \$73.42 at proposed TY 2017 rates. See Table 1 for details.

TABLE 1					
Weimar Water Company					
Comparison of average bills					
Test Year 2017					
Company / Agency	Metered Connections	Rates		Average Bill (10 units)	
		Monthly Service Charge	Quantity charge per unit (100 ccf)		
Weimar Water	548	\$ 52.79	\$ 2.06	\$ 73.43	
Meadow Vista CWD	1,400	\$ 68.15	\$ 1.60	\$ 84.15	
Foothill PUD	1,800	\$ 80.33	\$ 1.37	\$ 94.03	
Christian Valley CSD	610	\$ 56.10	\$ 1.20	\$ 68.10	
PCWA Z1	20000 +	\$ 33.63	\$ 1.60	\$ 49.63	

"Any Class B, C, and D water utility, and sewer utility, that is presently earning a lower rate of return (ROR) than its most recently authorized and is not presently subject to a test year, attrition year, or other general rate increase, is authorized to file for a CPI-U increase once each year, by advice letter. "..... [Emphasis added].

²¹ Per conversation with Frank Brommenschenkel with Ravi Kumra, Senior Engineer, Water Division, dated June 6, 2017.

²² Each unit of water is 100 cubic feet.

²³ The typical customer bills at current rates for the water districts in WWC's proximity are: PCWA: \$49.63; Christian Valley CSD: \$68.10; Meadow Vista CWD: \$84.5; and, Foothill PUD: \$94.03.

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WWC's average customer bill of \$73.43 is near the lower end of the range of \$68.10 to \$94.03 water bill for Class C water service providers. A comparison with the much larger PCWA water bill is not appropriate because the economies of scale enjoyed by the district are not available to WWC. Based on this, Staff believes that WWC's proposed rates are reasonable and should be adopted.

Affordability of proposed rates

For a typical WWC customer using a 5/8 x 3/4 inch meter consuming 10 units of water, the water bill for TY 2017 will be \$73.43 which is 2% of the median household income of \$43,313²⁴ in Weimar.

It should be noted that no affordability criteria has been developed and adopted in any Commission Decision or legislation. Instead, the discussion regarding affordability is presented to indicate to the Commission the relationship between the granted rates and local incomes.

In summary, based on Staff's recommended rates, the bill for a 5/8 x 3/4-inch metered residential customer using an average of 10 cubic feet (Ccf) per month would increase from \$66.14 to \$73.43 (or 11.01%) in TY 2017, \$80.71 (an increase of 9.92%) in escalation year 2018 and \$87.99 (an increase of 9.43%) in escalation year 2019. The Monthly Flat Rate Service bills will increase from \$12.25 to 12.60 (or 2.86%) in TY 2017, \$13.23 (or 5.00%) in escalation year 2018 and \$13.89 (or 5.00%) in escalation year 2019. See Appendix D for a comparison of customer bills at present and recommended rates.

Staff recommends that the Commission approve the rates recommended in this Resolution.

COMPLIANCE

WWC has no outstanding Commission or compliance orders and the utility has been filing annual reports as required.

²⁴ https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml.

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SAFETY

The rates approved in this Resolution will provide the utility with the financial resources to safely operate and maintain its operations for the benefit of its customers, employees, and members of the general public. The water served by the utility meets all applicable primary water quality standards set forth by the State Water Resources Control Board, Division of Drinking Water.

COMMENTS

This is an uncontested matter in which the resolution grants the relief requested. Accordingly, pursuant to PU Code 311(g)(2), the otherwise applicable 30-day period for public review and comment is being waived.

FINDINGS

1. The rates charged by Hydros Engineering and Triton Construction Services for services provided to Weimar Water Company (WWC) are reasonable.
2. WWC has no outstanding Commission or compliance orders.
3. The water served by WWC, meets all applicable primary water quality standards established by the State Water Resources Control Board, Division of Drinking Water.
4. The quality of service provided by WWC to its customers is satisfactory.
5. Water Division (Staff) recommended a Rate of Return (ROR) of 10.5%, based on the recommended ROR for Class C water utilities in Water Division's February 24, 2017 Memorandum and the quality of services provided by WWC to its customers, is reasonable.
6. Staff's recommended Summary of Earnings shown in Appendix A is reasonable and should be adopted.
7. The rates recommended by Staff in Appendix B are reasonable and should be adopted.
8. The quantities shown in Appendix C are reasonable and should be adopted.

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9. It is reasonable to authorize WWC to file a supplemental advice letter with the revised schedules attached to the Resolution as Appendix B and to concurrently cancel its presently effective Rate Schedule.
10. It is reasonable to authorized WWC to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from the interim rates date to the effective date of the new rates. That advice letter should become effective upon approval by the Water Division Staff.
11. WWC should be authorized to file Tier 2 advice letters on or before November 20 of 2017 and 2018 for the escalation rates of 2018 and 2019, and the escalation rates will be made effective on January 1, 2018 and 2019, respectively.
12. WWC may not file for a CPI-U increase for Escalation Years 2018 and 2019.

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THEREFORE, IT IS ORDERED THAT:

1. Authority is granted under Public Utilities Code Section 454 to Weimar Water Company, to file an advice letter, with the rate schedule attached to this Resolution as Appendix B, and concurrently cancel its presently effective Rate Schedule Rate Schedule Nos. 1 - General Meter Service; and Schedule No. 2R-TH – Monthly Flat Rate Service.
 - a. For Test Year 2017, Weimar Water Company is authorized to file a supplemental advice letter, and the effective date of the revised rate schedules for Test Year 2017 shall be five days after the date of its filing.
 - b. For Escalation Year 2018, Weimar Water Company is authorized to file a Tier 2 advice letter. Weimar Water Company shall file this advice letter no later than November 20, 2017, and the effective date of the revised rates for Escalation Year 2018 shall be January 1, 2018.
 - c. For Escalation Year 2019, Weimar Water Company is authorized to file a Tier 2 advice letter. Weimar Water Company shall file this advice letter no later than November 20, 2018, and the effective date of the revised rates for Escalation Year 2019 shall be January 1, 2019.
2. The quantities (Appendix C) used to develop the Water Division's recommendations are adopted.
3. Weimar Water Company is authorized to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from March 8, 2017, the interim rate date, to the effective date of the new rates established in this Resolution. The advice letter shall become effective upon approval by Water Division Staff.

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This resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on August 10, 2017; the following Commissioners voting favorably thereon:

TIMOTHY J. SULLIVAN
Executive Director

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APPENDIX A								
Weimar Water Company Summary of Earnings								
	Test Year 2017				Escalation Year 2018		Escalation Year 2019	
	Utility		Water Division		Utility	Water Division	Utility	Water Division
	Present Rates	Requested Rates	Present Rates ¹	Proposed Rates	Requested Rates	Proposed Rates	Requested Rates	Proposed Rates
a	b	c	d	e	f	g	h	i
Operating Revenues:								
Metered Revenue	\$ 613,976	\$ 757,582	\$ 646,356	\$ 783,156	\$ 772,582	\$ 790,356	\$ 772,882	\$ 799,856
Other Revenue (non-potable)	\$8,379	\$ 8,496	\$ 8,379	\$ 8,618	\$ 8,496	\$ 9,049	\$ 8,496	\$ 9,502
Interest Income						\$ -		\$ -
Total Operating Revenue	\$ 622,355	\$ 766,078	\$ 654,735	\$ 791,774	\$ 781,078	\$ 799,405	\$ 781,378	\$ 809,358
Operating Expenses:								
Purchased Water	\$ 47,464	\$ 48,328	\$ 47,464	\$ 48,328	\$ 49,199	\$ 48,667	\$ 50,281	\$ 49,445
Purchased Power	\$ 47,302	\$ 43,870	\$ 47,302	\$ 43,870	\$ 44,660	\$ 44,177	\$ 45,643	\$ 44,884
Other Vol. Rel. Exp.	\$ 20,430	\$ 19,693	\$ 20,430	\$ 19,693	\$ 20,047	\$ 19,831	\$ 20,488	\$ 20,148
Employee Labor	\$ 119,044	\$ 115,470	\$ 119,044	\$ 115,470	\$ 118,357	\$ 119,858	\$ 121,197	\$ 124,772
Materials	\$ 15,715	\$ 14,597	\$ 15,715	\$ 14,597	\$ 14,859	\$ 14,699	\$ 15,186	\$ 14,934
Contract Work-General Exp.	\$ 11,690	\$ 8,047	\$ 11,690	\$ 8,047	\$ 8,192	\$ 8,352	\$ 8,372	\$ 8,695
Contract Work-Water Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 9,378	\$ 9,378	\$ 9,378	\$ 9,378	\$ 9,547	\$ 9,444	\$ 9,757	\$ 9,595
Other Plant Maintenance Exp	\$ 8,793	\$ 9,292	\$ 8,793	\$ 9,292	\$ 9,460	\$ 9,357	\$ 9,668	\$ 9,507
Office salaries	\$ 29,513	\$ 28,538	\$ 29,513	\$ 28,538	\$ 29,251	\$ 29,622	\$ 29,953	\$ 30,837
Management	\$ 14,108	\$ 10,391	\$ 14,108	\$ 10,391	\$ 10,651	\$ 10,786	\$ 10,906	\$ 11,228
Employee Pension & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uncollectable Accounts Exp	\$ 498	\$ 766	\$ 498	\$ 766	\$ 780	\$ 767	\$ 797	\$ 767
Office Services & Rentals	\$ 7,864	\$ 7,483	\$ 7,864	\$ 7,483	\$ 7,618	\$ 7,535	\$ 7,785	\$ 7,656
Office Supplies & Expense	\$ 10,632	\$ 14,448	\$ 10,632	\$ 14,448	\$ 14,708	\$ 14,549	\$ 15,032	\$ 14,782
Professional Services	\$ 4,130	\$ 5,056	\$ 4,130	\$ 5,056	\$ 5,147	\$ 5,248	\$ 5,260	\$ 5,463
Insurance	\$ 10,341	\$ 10,365	\$ 10,341	\$ 10,365	\$ 10,552	\$ 10,438	\$ 10,784	\$ 10,605
Regulatory Commission Exp	\$ 3,096	\$ 3,682	\$ 3,096	\$ 3,682	\$ 3,748	\$ 3,707	\$ 3,830	\$ 3,767
General Expenses	\$ 4,469	\$ 4,354	\$ 4,469	\$ 4,354	\$ 4,432	\$ 4,384	\$ 4,530	\$ 4,455
Total Operating Expense	\$ 364,467	\$ 353,757	\$ 364,467	\$ 353,757	\$ 361,208	\$ 361,421	\$ 369,469	\$ 371,539
						\$ -		\$ -
Depreciation Expense	\$ 62,380	\$ 66,479	\$ 62,380	\$ 67,544	\$ 66,479	\$ 67,544	\$ 66,479	\$ 67,544
Loan Interest Expense	\$ 14,320	\$ 14,320	\$ 14,320	\$ 14,320	\$ 14,320	\$ 14,320	\$ 14,320	\$ 14,320
Taxes other than Income	\$ 17,516	\$ 17,516	\$ 17,516	\$ 17,516	\$ 17,516	\$ 17,516	\$ 17,516	\$ 17,516
Income Taxes & Franchise Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Taxes	\$ 16,592	\$ 17,768	\$ 20,135	\$ 35,738	\$ 17,768	\$ 35,735	\$ 17,768	\$ 35,717
Federal Income Tax	\$ 40,611	\$ 91,963	\$ 51,857	\$ 101,380	\$ 91,963	\$ 101,369	\$ 91,963	\$ 101,311
Total Deductions	\$ 515,886	\$ 561,803	\$ 515,886	\$ 590,256	\$ 569,254	\$ 597,905	\$ 577,515	\$ 607,948
						\$ -		\$ -
Net Revenue	\$ 106,468	\$ 204,275	\$ 138,849	\$ 201,518	\$ 211,824	\$ 201,500	\$ 203,863	\$ 201,410
						\$ -		\$ -
Rate Base:						\$ -		\$ -
Plant	\$ 3,686,429	\$ 3,792,529	\$ 3,686,429	\$ 3,763,084	\$ 3,792,529	\$ 3,763,084	\$ 3,792,529	\$ 3,763,084
Accumulated Depreciation	\$ 1,284,345	\$ 1,350,824	\$ 1,284,345	\$ 1,350,824	\$ 1,350,824	\$ 1,350,824	\$ 1,350,824	\$ 1,350,824
Net Plant	\$ 2,402,084	\$ 2,441,705	\$ 2,402,084	\$ 2,412,260	\$ 2,441,705	\$ 2,412,260	\$ 2,441,705	\$ 2,412,260
Less: Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ 558,493	\$ 527,488	\$ 558,493	\$ 526,562	\$ 527,488	\$ 526,562	\$ 527,488	\$ 526,562
Plus: Working Cash	\$ 30,372	\$ 29,480	\$ 30,372	\$ 30,673	\$ 29,480	\$ 31,312	\$ 29,480	\$ 32,155
Materials & Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Const. Work In Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Base	\$ 1,875,963	\$ 1,945,697	\$ 1,875,963	\$ 1,918,371	\$ 1,945,697	\$ 1,919,010	\$ 1,945,697	\$ 1,919,853
						\$ -		\$ -
Rate of Return	5.68%	10.50%	7.40%	10.50%	10.89%	10.50%	10.48%	10.49%
END OF APPENDIX A								

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX B – (Page 1 of 9)

Weimar Water Company, Inc.

Test Year 2017

Schedule No. 1

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service furnished on an annual basis.

TERRITORY

Sleepy Hollow Acres, and vicinity, located approximately two miles north of Weimar, Placer County. The unincorporated area including the Frey Subdivision, and vicinity located near Weimar, Placer County. Weimar Institute, Timberhills Mutual Water Company, and Midway Heights County Water District.

RATES

Monthly Quantity Rate:

All water used per 100 cubic feet	\$2.06	(I)
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Service Charge:

	<u>Per Meter Per Month</u>	(C)
	<u>Service Charge</u>	
For 5/8 x 3/4 inch meter	\$ 52.79	(I)
For 3/4-inch meter	\$ 79.18	(I)
For 1-inch meter	\$ 131.97	(I)
For 1-1/2-inch meter	\$ 263.94	(I)
For 2-inch meter	\$ 422.30	(I)
For 3-inch meter	\$ 791.82	(I)
For 4-inch meter	\$1,319.70	(I)

The service charge is a readiness-to-serve charge, which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX B – (Page 2 of 9)

Weimar Water Company, Inc.
Test Year 2017

Schedule No. 1 (Continued)
GENERAL METERED SERVICE

SPECIAL CONDITIONS:

1. The annual service charge applies to service during the 12-month period commencing January 1 and is due in advance. A customer who has established his permanency by having paid for service during the preceding 12 months may elect to pay the annual service charge on a monthly basis.
2. When the annual service charge is paid in advance, charges for water used in excess of the monthly allowance under the annual service charge may be billed monthly, bimonthly, or quarterly at the option of the utility on a no cumulative consumption basis.
3. All bills are subject to the reimbursement fee set forth in Schedule No. UF.

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX B – (Page 3 of 9)

Weimar Water Company, Inc.
Test Year 2017

Schedule No. 2R-TH
MONTHLY FLAT RATE SERVICE

APPLICABILITY

Applicable to all Timber Hills customers receiving untreated surface water.

TERRITORY

Former Timber Hills Mutual Water Company.

RATES

Per Service Connection
Per Month

Per untreated surface water connection: \$12.60 (I)

SPECIAL CONDITIONS:

1. The above flat rates apply to a service connection not larger than one-inch in diameter.
2. Flat rate charged shall be the same time period as the billing under Schedule No. 1 GENERAL METERED SERVICE and prorated accordingly.
3. All bills are subject to the reimbursement fee set forth in Schedule No. UF.

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX B – (Page 4 of 9) Weimar Water Company, Inc. Escalation Year 2018

Schedule No. 1 GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service furnished on an annual basis.

TERRITORY

Sleepy Hollow Acres, and vicinity, located approximately two miles north of Weimar, Placer County. The unincorporated area including the Frey Subdivision, and vicinity located near Weimar, Placer County. Weimar Institute, Timberhills Mutual Water Company, and Midway Heights County Water District.

RATES

Monthly Quantity Rate:

All water used per 100 cubic feet	\$2.31	(I)
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(C)	Service Charge:	Per Meter Per Month
-----	-----------------	---------------------

Service Charge

For	5/8 x 3/4 inch meter	\$ 57.57	(I)
For	3/4-inch meter	\$ 86.35	(I)
For	1-inch meter	\$ 43.92	(I)
For	1-1/2-inch meter	\$ 287.83	(I)
For	2-inch meter	\$ 460.53	(I)
For	3-inch meter	\$ 863.49	(I)
For	4-inch meter	\$1,439.15	(I)

The service charge is a readiness-to-serve charge, which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX B – (Page 5 of 9)

Weimar Water Company, Inc. Escalation Year 2018

Schedule No. 1 (Continued) GENERAL METERED SERVICE

SPECIAL CONDITIONS:

1. The annual service charge applies to service during the 12-month period commencing January 1 and is due in advance. A customer who has established his permanency by having paid for service during the preceding 12 months may elect to pay the annual service charge on a monthly basis.
2. When the annual service charge is paid in advance, charges for water used in excess of the monthly allowance under the annual service charge may be billed monthly, bimonthly, or quarterly at the option of the utility on a no cumulative consumption basis.
3. All bills are subject to the reimbursement fee set forth in Schedule No. UF.

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX B – (Page 6 of 9)

Weimar Water Company, Inc.
Escalation Year 2018

Schedule No. 2R-TH
MONTHLY FLAT RATE SERVICE

APPLICABILITY

Applicable to all Timber Hills customers receiving untreated surface water.

TERRITORY

Former Timber Hills Mutual Water Company.

RATES

Per Service Connection
Per Month

Per untreated surface water connection:	\$13.23	(I)
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SPECIAL CONDITIONS:

1. The above flat rates apply to a service connection not larger than one-inch in diameter.
2. Flat rate charged shall be the same time period as the billing under Schedule No. 1 GENERAL METERED SERVICE and prorated accordingly.
3. All bills are subject to the reimbursement fee set forth in Schedule No. UF.

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX B – (Page 7 of 9)

Weimar Water Company, Inc.
Escalation Year 2019

Schedule No. 1

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service furnished on an annual basis.

TERRITORY

Sleepy Hollow Acres, and vicinity, located approximately two miles north of Weimar, Placer County. The unincorporated area including the Frey Subdivision, and vicinity located near Weimar, Placer County. Weimar Institute, Timberhills Mutual Water Company, and Midway Heights County Water District.

RATES

Monthly Quantity Rate:

All water used per 100 cubic feet	\$2.56	(I)
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Service Charge:	Per Meter Per Month	(C)
	<u>Service Charge</u>	

For	5/8 x 3/4 inch meter	\$ 62.34	(I)
For	3/4-inch meter	\$ 93.52	(I)
For	1-inch meter	\$ 155.86	(I)
For	1-1/2-inch meter	\$ 311.72	(I)
For	2-inch meter	\$ 498.75	(I)
For	3-inch meter	\$ 935.16	(I)
For	4-inch meter	\$1,558.60	(I)

The service charge is a readiness-to-serve charge, which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX B – (Page 8 of 9)

Weimar Water Company, Inc. Escalation Year 2019

Schedule No. 1 (Continued)

GENERAL METERED SERVICE

SPECIAL CONDITIONS:

1. The annual service charge applies to service during the 12-month period commencing January 1 and is due in advance. A customer who has established his permanency by having paid for service during the preceding 12 months may elect to pay the annual service charge on a monthly basis.
2. When the annual service charge is paid in advance, charges for water used in excess of the monthly allowance under the annual service charge may be billed monthly, bimonthly, or quarterly at the option of the utility on a no cumulative consumption basis.
3. All bills are subject to the reimbursement fee set forth in Schedule No. UF.

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX B – (Page 9 of 9)

Weimar Water Company, Inc.
Escalation Year 2019

Schedule No. 2R-TH
MONTHLY FLAT RATE SERVICE

APPLICABILITY

Applicable to all Timber Hills customers receiving untreated surface water.

TERRITORY

Former Timber Hills Mutual Water Company.

RATES

	Per Service Connection	
	<u>Per Month</u>	
Per untreated surface water connection:	\$13.89	(I)

SPECIAL CONDITIONS:

1. The above flat rates apply to a service connection not larger than one-inch in diameter.
2. Flat rate charged shall be the same time period as the billing under Schedule No. 1 GENERAL METERED SERVICE and prorated accordingly.
3. All bills are subject to the reimbursement fee set forth in Schedule No. UF.

END OF APPENDIX B

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX C - (Page 1 of 3)

Weimar Water Company Adopted Quantities Test Year 2017

				Test Year 2017
1 Service Connections				
	Metered Service			
		5/8 x 3/4 inch meter	543	
		3/4-inch meter	1	
		2-inch meter	4	
	Total connections		548	
	Flat Rate Service		57	
	Total Connections			605
2 Water Consumption (CCf)				133,010
3 Purchased Power				
	Total KWh			211,196
	Total Cost			\$ 43,870
4 Property Taxes				\$ 18,478
5 Summary of Earnings				
	Operating revenues			\$ 791,774
	Operating Expenses			\$ 353,757
		Depreciation		\$ 67,544
		Loan interest		\$ 14,320
		Taxes other than Income		\$ 17,516
		State Tax		\$ 35,738
		Federal Tax		\$ 101,380
6 Rate Base				\$ 1,918,371

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX D - (Page 1 of 3)

Weimar Water Company Comparison of rates Test Year 2017

Description	Present	Tariff Rates		
	Rates	Recommended	Change	
			\$	%
<u>Metered Service - Per Service Connection per month</u>				
<u>Service Charge</u>				
5/8 x ¾ inch meter	\$ 48.01	\$ 52.79	\$ 4.78	9.95%
¾-inch meter	\$ 144.02	\$ 79.18	\$ (64.84)	-45.02%
1-inch meter	\$ 240.21	\$ 131.97	\$ (108.24)	-45.06%
1-1/2-inch meter	\$ 1,080.31	\$ 263.93	\$ (816.38)	-75.57%
2-inch meter	\$ 1,728.46	\$ 422.29	\$(1,306.17)	-75.57%
3-inch meter	\$ 3,240.50	\$ 791.79	\$(2,448.71)	-75.57%
4-inch meter	\$ 5,400.78	\$ 1,319.66	\$(4,081.13)	-75.57%
<u>Quantity Charge</u>				
Per 100 Cu ft.	\$ 1.813	\$ 2.06	\$ 0.25	13.81%
<u>Flat rate Water Service - for untreated water</u>				
Per Connection per month	\$12.25	\$ 12.60	\$ 0.35	2.86%

Monthly bill comparison for a customer with 5/8 x 3/4 inch meter (Average customer usage is 10 units)

Usage Units (100 Cu. Ft.)	Present rate	Tariff Rates		
		Recommended	Change	
			\$	%
0	\$ 48.01	\$ 52.79	\$ 4.78	9.95%
5	\$ 57.07	\$ 63.11	\$ 6.03	10.57%
10	\$ 66.14	\$ 73.42	\$ 7.28	11.01%
15	\$ 75.21	\$ 83.74	\$ 8.54	11.35%
20	\$ 84.27	\$ 94.06	\$ 9.79	11.62%
30	\$ 102.41	\$ 114.70	\$ 12.29	12.01%
40	\$ 120.54	\$ 135.34	\$ 14.80	12.28%

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX D - (Page 2 of 3)

Weimar Water Company Comparison of rates Escalation Year 2018

	TY 2017	Escalation Year 2018		
Description	Rate	Rate	Change	
			\$	%
Metered Service - Per Service Connection per month				
<u>Service Charge</u>				
5/8 x ¾ inch meter	\$ 52.79	\$ 57.57	\$ 4.78	9.95%
¾-inch meter	\$ 79.18	\$ 86.35	\$ 7.17	4.98%
1-inch meter	\$ 131.97	\$ 143.91	\$ 11.95	4.97%
1-1/2-inch meter	\$ 263.93	\$ 287.83	\$ 23.89	2.21%
2-inch meter	\$ 422.29	\$ 460.52	\$ 38.23	2.21%
3-inch meter	\$ 791.79	\$ 863.48	\$ 71.68	2.21%
4-inch meter	\$ 1,319.66	\$ 1,439.13	\$ 119.47	2.21%
<u>Quantity Charge</u>				
Per 100 Cu ft.	\$ 2.06	\$ 2.31	\$ 0.25	12.14%
<u>Flat rate Water Service - for untreated water</u>				
Per Connection per month	\$ 12.60	\$ 13.23	\$ 0.63	5.00%

Monthly bill comparison for a customer with 5/8 x 3/4 inch meter (Average customer usage is 10 units)

Usage Units (100 Cu. Ft.)	TY 2017 Rate	Escalation Year 2018		
		Rate	Change	
			\$	%
0	\$ 52.79	\$ 57.57	\$ 4.78	9.05%
5	\$ 63.11	\$ 69.14	\$ 6.03	9.56%
10	\$ 73.42	\$ 80.71	\$ 7.28	9.92%
15	\$ 83.74	\$ 92.28	\$ 8.54	10.19%
20	\$ 94.06	\$ 103.85	\$ 9.79	10.41%
30	\$ 114.70	\$ 126.99	\$ 12.29	10.72%
40	\$ 135.34	\$ 150.14	\$ 14.80	10.93%

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

APPENDIX D - (Page 3 of 3)

Weimar Water Company Comparison of rates Escalation Year 2019

Description	Escalation	Escalation Year 2019		
	Year 2018	Rate	Change	
			\$	%
Metered Service - Per Service Connection per month				
<u>Service Charge</u>				
5/8 x 3/4 inch meter	\$ 57.57	\$ 62.34	\$ 4.78	8.30%
3/4-inch meter	\$ 86.35	\$ 93.52	\$ 7.17	8.30%
1-inch meter	\$ 143.91	\$ 155.86	\$ 11.95	8.30%
1-1/2-inch meter	\$ 287.83	\$ 311.72	\$ 23.89	8.30%
2-inch meter	\$ 460.52	\$ 498.75	\$ 38.23	8.30%
3-inch meter	\$ 863.48	\$ 935.16	\$ 71.68	8.30%
4-inch meter	\$1,439.13	\$1,558.60	\$ 119.47	8.30%
<u>Quantity Charge</u>				
Per 100 Cu ft.	\$ 2.28	\$ 2.56	\$ 0.28	12.26%
<u>Flat rate Water Service - for untreated water</u>				
Per Connection per month	\$ 13.23	\$ 13.89	\$ 0.66	5.00%

Monthly bill comparison for a customer with 5/8 x 3/4 inch meter (Average customer usage is 10 units)

Usage Units (100 Cu. Ft.)	Escalation	Escalation Year 2019		
	Year 2018	Rate	Increase	
			\$	%
0	\$ 57.57	\$ 62.34	\$ 4.78	8.30%
5	\$ 68.99	\$ 75.17	\$ 6.18	8.96%
10	\$ 80.41	\$ 87.99	\$ 7.58	9.43%
15	\$ 91.84	\$ 100.82	\$ 8.98	9.78%
20	\$ 103.26	\$ 113.64	\$ 10.38	10.05%
30	\$ 126.11	\$ 139.29	\$ 13.18	10.45%
40	\$ 148.96	\$ 164.94	\$ 15.98	10.73%

END OF APPENDIX D

PROPOSED RESOLUTION

Resolution W-5144
WD

August 10, 2017 (Rev. 1)

WEIMAR WATER COMPANY ADVICE LETTER NO. 58 SERVICE LIST

Placer County Water Agency
P.O. Box 6570
144 Ferguson Road
Auburn, CA 95604
BSmith@pcwa.net

Midway Heights County Water District
Attn. Jason Tiffany
PO Box 596,
Meadow Vista, CA 95722
admin@mhcwd.org

Recipient 2 Placer County Planning
Department
3091 County Center Drive #140
Auburn, CA 95603
planning@placer.ca.gov

Department of Public Health
Attn. Michael McNamara
415 Knollcrest Dr. Ste 110
Redding, CA 96002
Mike.McNamara@waterboards.ca.gov